

Label

(See page 12.)

Use the IRS
label.Otherwise,
please print
or type.Presidential
Election
Campaign
(page 12)L
A
B
E
L

H
E
R
E

Your first name and initial

Last name

If a joint return, spouse's first name and initial

Last name

Home address (number and street). If you have a P.O. box, see page 12.

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 12.

Your social security number

Spouse's social security number

▲ Important! ▲

You must enter your
SSN(s) above.**Note.** Checking "Yes" will not change your tax or reduce your refund.

Do you, or your spouse if a joint return, want \$3 to go to this fund? ▶

You Spouse
☐ Yes ☐ No ☐ Yes ☐ No

Income

Attach
Form(s) W-2
here.Enclose, but
do not attach,
any payment.**Note.** You
must check
Yes or No.

- 1**
- Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2.
-
- Attach your Form(s) W-2.

1

- 2**
- Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.

2

- 3**
- Unemployment compensation and Alaska Permanent Fund dividends
-
- (see page 14).

3

- 4**
- Add lines 1, 2, and 3. This is your
- adjusted gross income**
- .

4

- 5**
- Can your parents (or someone else) claim you on their return?

Yes. Enter amount from **No.** If **single**, enter \$7,800.
☐ worksheet on back. ☐ If **married filing jointly**, enter \$15,600.
See back for explanation.

5

- 6**
- Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-.
-
- This is your
- taxable income**
- .

▶ 6

Payments
and tax

- 7**
- Federal income tax withheld from box 2 of your Form(s) W-2.

7

- 8**
- Earned income credit (EIC).**

8

- 9**
- Add lines 7 and 8. These are your
- total payments**
- .

▶ 9

- 10**
- Tax.**
- Use the amount on
- line 6 above**
- to find your tax in the tax table on pages
-
- 24–28 of the booklet. Then, enter the tax from the table on this line.

10

Refund

Have it directly
deposited! See
page 19 and fill
in 11b, 11c,
and 11d.

- 11a**
- If line 9 is larger than line 10, subtract line 10 from line 9. This is your
- refund**
- .

▶ 11a

- ▶
- b**
- Routing number
-
-
-
-
-
-
-
-
-
-
- ▶
- c**
- Type:
- ☐
- Checking
- ☐
- Savings

- ▶
- d**
- Account number
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-

Amount
you owe

- 12**
- If line 10 is larger than line 9, subtract line 9 from line 10. This is
-
- the
- amount you owe**
- . For details on how to pay, see page 20.

▶ 12

Third party
designeeDo you want to allow another person to discuss this return with the IRS (see page 20)? ☐ **Yes.** Complete the following. ☐ **No**Designee's
name ▶Phone
no. ▶ ()Personal identification
number (PIN) ▶ Sign
hereJoint return?
See page 11.
Keep a copy
for your
records.Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and
accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based
on all information of which the preparer has any knowledge.

Your signature

Date

Your occupation

Daytime phone number

Spouse's signature. If a joint return, **both** must sign.

Date

Spouse's occupation

Paid
preparer's
use onlyPreparer's
signature ▶

Date

Check if
self-employed ☐

Preparer's SSN or PTIN

Firm's name (or
yours if self-employed),
address, and ZIP code ▶

EIN

Phone no. ()

Line 8

Earned Income Credit (EIC)

What Is the EIC?

The EIC is a credit for certain people who work. The credit may give you a refund even if you do not owe any tax.



If you have a qualifying child (see the next column on this page), you may be able to take the credit, but you must use Schedule EIC and Form 1040A or 1040 to do so. For details, see Pub. 596.

To Take the EIC:

- Follow the steps below.
- Complete the worksheet on page 17 **or** let the IRS figure the credit for you.



If you take the EIC even though you are not eligible and it is determined that your error is due to reckless or intentional disregard of the EIC rules, you will not be allowed to take the credit for 2 years even if you are otherwise eligible to do so. If you fraudulently take the EIC, you will not be allowed to take the credit for 10 years. You may also have to pay penalties.

Step 1 All Filers

1. Is the amount on Form 1040EZ, line 4, less than \$11,230 (\$12,230 if married filing jointly)?
☐ **Yes. Continue**
☐ **No. STOP**
 You cannot take the credit.
2. Do you, and your spouse if filing a joint return, have a social security number that allows you to work or is valid for EIC purposes (see page 16)?
☐ **Yes. Continue**
☐ **No. STOP**
 You cannot take the credit. Enter "No" in the space to the left of line 8.
3. Can you, or your spouse if filing a joint return, be claimed as a dependent on someone else's 2003 tax return?
☐ **Yes. STOP**
 You cannot take the credit.
☐ **No. Continue**
4. Were you, or your spouse if filing a joint return, at least age 25 but under age 65 at the end of 2003?
☐ **Yes. Go to question 5.**
☐ **No. STOP**
 You cannot take the credit.

5. Was your home, and your spouse's if filing a joint return, in the United States for more than half of 2003? Members of the military stationed outside the United States, see page 16 before you answer.
☐ **Yes. Continue**
☐ **No. STOP**
 You cannot take the credit. Enter "No" in the space to the left of line 8.

6. Look at the qualifying child conditions below. Could you, or your spouse if filing a joint return, be a qualifying child of another person in 2003?
☐ **Yes. STOP**
 You cannot take the credit. Enter "No" in the space to the left of line 8.
☐ **No. Go to Step 2 on page 16.**

A **qualifying child** is a child who is your...

Son, daughter, adopted child, stepchild, or a descendant of any of them (for example, your grandchild)
or

Brother, sister, stepbrother, stepsister, or a descendant of any of them (for example, your niece or nephew) whom you cared for as you would your own child
or

Foster child (any child placed with you by an authorized placement agency whom you cared for as you would your own child)

AND

was at the end of 2003...

Under age 19

or

Under age 24 and a student

or

Any age and permanently and totally disabled

AND

who...

Either lived with you in the United States for more than half of 2003 **or** was born or died in 2003 and your home was the child's home for the entire time he or she was alive in 2003.

Note. Special rules apply if the child was married or also meets the conditions to be a qualifying child of another person (other than your spouse if filing a joint return). For details, use TeleTax topic 601 (see page 6) or see Pub. 596.

(Continued on page 16)

*Continued from page 15***Step 2** **Earned Income****1.** Figure earned income:

Form 1040EZ, line 1 _____

Subtract, if included in line 1, any:

- Taxable scholarship or fellowship grant not reported on a Form W-2.
- Amount paid to an inmate in a penal institution for work (enter "PRI" in the space to the left of line 1 on Form 1040EZ).
- Amount received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan (enter "DFC" and the amount subtracted in the space to the left of line 1 on Form 1040EZ). This amount may be shown in box 11 of your Form W-2. If you received such an amount but box 11 is blank, contact your employer for the amount received as a pension or annuity.

Earned Income = **2.** Is your earned income less than \$11,230 (\$12,230 if married filing jointly)?☐ **Yes.** Go to Step 3.☐ **No.** 

You cannot take the credit.

Step 3 **How To Figure the Credit****1.** Do you want the IRS to figure the credit for you?☐ **Yes.** See *Credit Figured by the IRS on this page.*☐ **No.** Go to the worksheet on page 17.**Definitions and Special Rules***(listed in alphabetical order)***Credit Figured by the IRS.** To have the IRS figure the credit for you:

1. Enter "EIC" in the space to the left of line 8 on Form 1040EZ.
2. If your EIC for a year after 1996 was reduced or disallowed, see Form 8862, Who Must File, below.

Form 8862, Who Must File. You must file Form 8862 if your EIC for a year after 1996 was reduced or disallowed for any reason other than a math or clerical error. But do not file Form 8862 if either of the following applies.

- After your EIC was reduced or disallowed in an earlier year **(a)** you filed Form 8862 (or other documents) and your EIC was then allowed and **(b)** your EIC has not been reduced or disallowed again for any reason other than a math or clerical error.
- The only reason your EIC was reduced or disallowed in the earlier year was because it was determined that a child listed on Schedule EIC was not your qualifying child.

Also, do not file Form 8862 or take the credit for 2 years if it was determined that your error was due to reckless or intentional disregard of the EIC rules (10 years if due to fraud).

Members of the Military. If you were on extended active duty outside the United States, your home is considered to be in the United States during that duty period. Extended active duty is military duty ordered for an indefinite period or for a period of more than 90 days. Once you begin serving extended active duty, you are considered to be on extended active duty even if you serve fewer than 90 days.**Social Security Number (SSN).** For purposes of taking the EIC, a valid SSN is a number issued by the Social Security Administration unless "Not Valid for Employment" is printed on the social security card and the number was issued solely to apply for or receive a Federally funded benefit.

To find out how to get an SSN, see page 12. If you will not have an SSN by April 15, 2004, see What if You Cannot File on Time? on page 9.

Welfare Benefits, Effect of Credit on. Any refund you receive as a result of taking the EIC will not be used to determine if you are eligible for the following programs or how much you can receive from them. But if the refund you receive because of the EIC is not spent within a certain period of time, it may count as an asset (or resource) and affect your eligibility.

- Temporary Assistance for Needy Families (TANF).
- Medicaid and supplemental security income (SSI).
- Food stamps and low-income housing.

(Continued on page 17)

Earned Income Credit (EIC) Worksheet—Line 8

Keep for Your Records


**Part 1****All Filers**

1. Enter your earned income from Step 2 on page 16.

1	
----------	--

2. Look up the amount on line 1 above in the EIC Table on page 18 to find the credit. Be sure you use the correct column for your filing status. Enter the credit here.

2	
----------	--

If line 2 is zero,  You cannot take the credit.
Enter "No" in the space to the left of line 8.

3. Enter the amount from Form 1040EZ, line 4.

3	
----------	--

4. Are the amounts on lines 3 and 1 the same?

- ☐ **Yes.** Skip line 5; enter the amount from line 2 on line 6.
- ☐ **No.** Go to line 5.

Part 2**Filers Who Answered "No" on Line 4**

5. Is the amount on line 3 less than \$6,250 (\$7,250 if married filing jointly)?

- ☐ **Yes.** Leave line 5 blank; enter the amount from line 2 on line 6.
- ☐ **No.** Look up the amount on line 3 in the EIC Table on page 18 to find the credit. Be sure you use the correct column for your filing status. Enter the credit here.
Look at the amounts on lines 5 and 2.
Then, enter the **smaller** amount on line 6.

5	
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Part 3**Your Earned Income Credit**

6. This is your earned income credit.

6	
----------	--

Enter this amount on
Form 1040EZ, line 8.



If your EIC for a year after 1996 was reduced or disallowed, see page 16 to find out if you must file Form 8862 to take the credit for 2003.

